IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 29TH JUNE 2007 / 8TH ASHADHA 1929

WP(C).No. 20059 of 2007(K)

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PETITIONER:

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M/S. TITAN INDUSTRIES LTD.
MARKET ROAD, CONVENT JUNCTION,
ERNAKULAM, REPRESENTED BY ITS MANAGER,
S.H.GANESH.

BY ADV. SMT.S.K.DEVI
SRI.M.RAJ MOHAN
SRI.FRANKUR D.JAYAN
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

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1. THE ASST. COMMISSIONER (ASSMT)IV
COMMERCIAL TAXES,
SPL. CIRCLE II, ERNAKULAM.

2. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES,
ERNAKULAM.

3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES,
ERNAKULAM.

BY G.P. SRI.C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

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W.P.C. NO. 20059 OF 2007

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Dated this the 29th day of June, 2007

JUDGMENT

Since petitioner has filed appeals against sales tax assessments for 2002-03 and 2003-04, there will be stay against recovery proceedings till disposal of the appeals on petitioner remitting one third of the demand for both the years within one month from now. Petitioner can make payment to the assessing officer and on production of receipt the recovery authority will withhold recovery proceedings as stated above. Recovery thereafter will be based on orders in appeal. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge